

Maine Revised Statutes

Title 36: TAXATION

Chapter 914-D: 2012 MAINE Use tax compliance program

§6613. ADMINISTRATION; CONDITIONS FOR PARTICIPATION

The State Tax Assessor shall administer the program. Participation in the program is conditioned upon each participating taxpayer's agreement to forgo the right to protest or pursue an administrative or judicial proceeding with regard to use taxes paid under the program. A participating taxpayer that timely submits the special use tax return as required by subsection 2 with no material misrepresentations or material omissions and that timely makes the use tax payment or payments required by subsection 3 is absolved from further liability for use taxes incurred prior to January 1, 2012 and is also absolved from liability for criminal prosecution and civil penalties related to those taxes. The following conditions apply to the program. [2011, c. 657, Pt. Q, §1 (NEW).]

1. Limited to unknown liabilities. The program is limited to unknown liabilities only. For purposes of this subsection, "unknown liability" means a use tax liability that has not been assessed at the time the special use tax return described in section 6614 is received by the assessor.

[2011, c. 657, Pt. Q, §1 (NEW) .]

2. Return filed and tax liability reported. A participating taxpayer must properly complete and file with the assessor, before the end of the program period, a special use tax return as described in section 6614 reporting all previously unreported and unpaid State of Maine use tax liabilities incurred by the taxpayer during the lookback period.

[2011, c. 657, Pt. Q, §1 (NEW) .]

3. Tax paid; 3 high years. A participating taxpayer must pay in full, by the end of the program period or the approved payment plan period as provided in accordance with subsection 4, the use tax liability incurred by the taxpayer during the 3 calendar years of the lookback period with the highest use tax liability as reported on the special use tax return described in section 6614, plus any interest associated with an approved payment plan. A participating taxpayer must agree to forgo the right to seek a refund of, or file a petition for reconsideration with respect to, the tax paid with the return.

[2011, c. 657, Pt. Q, §1 (NEW) .]

4. Payment plans allowed; interest. A participating taxpayer may elect to make payment of the taxes reported under the program after the expiration of the program period, but only pursuant to a payment plan approved by the assessor. A payment plan approved by the assessor may not provide for payments beyond May 31, 2013. Interest at the rate established pursuant to section 186 accrues on any payments made after the expiration of the program period.

[2011, c. 657, Pt. Q, §1 (NEW) .]

SECTION HISTORY

2011, c. 657, Pt. Q, §1 (NEW).

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